

EXHIBIT B

*M and E Sales LLC
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"Specializing In School Bus Parts For All Makes"

To whom it may concern:

I work for M & E Sales LLC, which is a customer of Rosco, Inc.

I am aware that Rosco sells cross view mirrors with and without anti-glare tint on the upper area of the mirror. Examples of a Rosco cross view mirror that does not include a tint are Rosco's standard Hawkeye and Mini Hawkeye mirrors, part numbers 2365 and 3365. Examples of Rosco's mirrors that include an anti-glare tint in the upper area are Rosco's tinted Hawkeye and Mini Hawkeye mirrors, part numbers 2365T and 3365T.

Our company has purchased many of the Rosco cross view mirrors that have the anti-glare tint under Rosco mirror Hawkeye part number 3365T. The total number to date is over 175 units.

The Rosco mirrors with the anti-glare tint are significantly superior to the mirrors that do not contain the tint and our company has purchased the Rosco mirrors with the anti-glare tint specifically because of this feature which is very important. Even though the Rosco mirrors with anti-glare tint cost more than the Rosco mirrors without the anti-glare tint, our company chose the Rosco mirrors with the anti glare tint for their improved performance.

Sincerely,

M and E Sales LLC

M. Costello

Michael E Costello

General Manager